

# HOUSE . . . . . No. 2558

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By Mr. Broadhurst of Methuen, petition of Arthur J. Broadhurst for legislation to provide a tax deduction for uncollected child care orders. Revenue.

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## The Commonwealth of Massachusetts

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In the Year Two Thousand and Five.

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AN ACT PROVIDING FOR A TAX DEDUCTION FOR UNCOLLECTED CHILD CARE ORDERS.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

- 1 Paragraph (a) of Part B of section 3 of chapter 62 of the
- 2 General Laws, as amended by section 204 of chapter 151 of the
- 3 acts of 1996, is hereby further amended by adding the following
- 4 subparagraph:—
- 5 (12) An amount equal to the amount of court ordered child sup-
- 6 port which the taxpayer was unable to collect.